

12. Norris Manufacturing Company reported the following year-end information:

Beginning work in process inventory	\$90,000
Beginning raw materials inventory	25,000
Ending work in process inventory	75,000
Ending raw materials inventory	40,000
Raw materials purchased	65,000
Direct labor	62,000
Manufacturing overhead	40,000

Norris Manufacturing Company's cost of goods manufactured for the year is

- a. \$152,000.
- b. \$167,000.
- c. \$242,000.
- d. \$317,000.

13. Dobbs Manufacturing Company developed the following data:

Beginning work in process inventory	\$ 90,000
Direct materials used	60,000
Actual overhead	110,000
Overhead applied	80,000
Cost of goods manufactured	100,000
Ending work in process	180,000

Dobbs Manufacturing Company's total manufacturing costs for the period is

- a. \$230,000.
- b. \$190,000.
- c. \$160,000.
- d. cannot be determined from the data provided.

14. If the Manufacturing Overhead account has a debit balance at the end of a period, it means that

- a. actual overhead costs were less than overhead costs applied to jobs.
- b. actual overhead costs were greater than overhead costs applied to jobs.
- c. actual overhead costs were equal to overhead costs applied to jobs.
- d. no jobs have been completed.

15. The Assembly Department shows the following information:

	Units

Beginning Work in Process	1,000
Ending Work in Process	5,000
Units Transferred Out	7,000

How many units are to be accounted for by the Assembly Department?

- a. 12,000.
- b. 5,000.
- c. 6,000.
- d. 11,000.

16. A process with no beginning work in process inventory, started and completed 4,000 units during a period and had 3,000 units in the ending work in process inventory that were 30% complete. The equivalent units of production for the period in the process was
 - a. 4,000 equivalent units.
 - b. 7,000 equivalent units.
 - c. 4,900 equivalent units.
 - d. 2,100 equivalent units.

17. The high-low method is criticized because it
 - a. is not a graphical method.
 - b. is a mathematical method.
 - c. ignores much of the available data by concentrating on only the extreme points.
 - d. doesn't provide reasonable estimates.

18. To which function of management is CVP analysis most applicable?
 - a. Planning.
 - b. Organizing.
 - c. Directing.
 - d. Controlling.

19. An unrealistic budget is more likely to result when it
 - a. has been developed in a top down fashion.
 - b. has been developed in a bottom up fashion.
 - c. has been developed by all levels of management.
 - d. is developed with performance appraisal usages in mind.

20. Which one of the following is not needed in preparing a production budget?
 - a. Budgeted unit sales.
 - b. Budgeted raw materials.
 - c. Beginning finished goods units.
 - d. Ending finished goods units.

21. An overly optimistic sales budget may result in
 - a. increases in selling prices late in the year.
 - b. insufficient inventories.
 - c. increased sales during the year.
 - d. excessive inventories.

22. The single most important output in preparing financial budgets is the
 - a. sales forecast.
 - b. the determination of the unit cost of the product.
 - c. the cash budget.
 - d. the budgeted income statement.

23. A flexible budget
 - a. is prepared when management can't agree on objectives for the company.
 - b. projects budget data for various levels of activity.
 - c. is only useful in controlling fixed costs.
 - d. cannot be used for evaluation purposes because budgeted data are adjusted to reflect actual results.

24. The master budget of Beechnut Company shows that the planned activity level for next year is expected to be 50,000 machine hours. At this level of activity, the following manufacturing overhead costs are expected:

Indirect labor	\$100,000
Machine supplies	25,000
Indirect materials	30,000
Depreciation on factory building	20,000

Total manufacturing overhead	\$175,000

A flexible budget for a level of activity of 60,000 machine hours would show total manufacturing overhead costs of

- \$206,000.
 - \$210,000.
 - \$175,000.
 - \$186,000.
25. Under management by exception, which differences between planned and actual results should be investigated?
- Material and noncontrollable.
 - Controllable and noncontrollable.
 - Material and controllable.
 - All differences should be investigated.
26. A distinguishing characteristic of an investment center is that
- revenues are generated by selling and buying stocks and bonds.
 - interest revenue is the major source of revenues.
 - the profitability of the center is related to the funds invested in the center.
 - it is a responsibility center which only generates revenues.
27. A company uses 4,200 pounds of material and exceeds the standard by 200 pounds. The quantity variance is \$600 unfavorable. What is the standard price?
- \$1.50.
 - \$3.00.
 - \$4.00.
 - cannot be determined from the data provided.
28. If the standard hours allowed are less than the standard hours at normal capacity, the volume variance
- cannot be calculated.
 - will be favorable.
 - will be unfavorable.
 - will be greater than the controllable variance.

29. Incremental analysis is most useful

- a. in developing relevant information for management decisions.
- b. in choosing between the net present value method and the internal rate of return method.
- c. in evaluating the master budget.
- d. as a replacement technique for variance analysis.

第 6 頁

30. Williams Company manufactures a product with a unit variable cost of \$20 and a unit sales price of \$35. Fixed manufacturing costs were \$100,000 when 10,000 units were produced and sold. The company has a one-time opportunity to sell an additional 3,000 units at \$28 each in a foreign market which would not affect its present sales. If the company has sufficient capacity to produce the additional units, acceptance of the special order would affect net income as follows:
- a. Income would decrease by \$6,000.
 - b. Income would increase by \$6,000.
 - c. Income would increase by \$84,000.
 - d. Income would increase by \$24,000.

31. Tainan Company uses the retail inventory method to estimate ending inventory in its monthly financial statements. The following information is available for the month ended July 31:

	Cost	Retail
Sales		\$200,000
Sales Returns		20,000
Inventory, July 1	\$180,000	300,000
Net purchases	105,000	150,000
Additional Markups		35,000
Additional Markup Cancellations....		10,000
Markdowns		15,000
Markdowns Cancellations		5,000

REQUIRED:

- (31.1) What is the cost of the inventory at July 31, assuming last-in-first-out (LIFO) retail inventory method is used? (10%)
- (31.2) What is the cost of goods sold for July, assuming conventional retail inventory method is used? (10%)

32. An equipment with an estimated life of five years was acquired on July 1, 1992, for \$50,000. The estimated residual value of the equipment is \$5,000.

REQUIRED:

- (32.1) Suppose the estimated life is changed to four years and residual value is changed to \$2,000 on July 1, 1994. What is the depreciation expense for 1994 using double-declining-balance depreciation method? (5%)
- (32.2) Suppose the equipment was sold on October 1, 1993 for cash \$30,000 and double-declining-balance depreciation method was used. Show the related journal entries. (5%)
- (32.3) What is the depreciation expense for 1993 using sum-of-years'-digit depreciation method? (5%)
- (32.4) Suppose the equipment was sold on October 1, 1993 for cash \$30,000 and sum-of-years'-digit depreciation method was used. Show the related journal entries. (5%)

科目	企業個案分析	所別	企研所	考試時間	4月23日 上午 10時
----	--------	----	-----	------	--------------

一、政府某單位鑑於近年來國內外造就之高級科技人才就業不易，同時又發現國內企業研發單位對具博士學位者需求不高，於是構思了一項「人才寄養制度」，希望能一舉解決學用配合問題與產業技術提升問題。大致做法是：企業將新近增聘之博士派往政府支持之研究機構（如工業技術研究院）一段期間，學習實用之研發技術，在此期間內由政府負責補助 部分待遇，期間結束後則可到企業服務。請：

- 1、提出此 構想之企劃案大綱，包括上述未盡，但實施時必須考慮之細節在內。
- 2、評估此案之可行性。若不可行，主要原因為何？若可行，必須克服之困難何在？

二、某大集團企業同時涉足金融業、文化事業、高科技，以及紡織業。現在該企業集團欲從事策略規劃，請問：

- 1、集團之總管理處所關心之策略決策是那些？
- 2、每一事業（例如文化事業）之負責人，所關心或所負責之策略決策是那些？
- 3、前兩題所說的兩種策略決策，其間的關聯何在？

試科目	企業個案分析	類別	企研所	考試時間	4月23日	星期	日	上午
-----	--------	----	-----	------	-------	----	---	----

三、大學中，院長的產生或推舉方式有許多種，請評估以下各種方式之利弊。

第一案：由校長直接任命。

第二案：由校長提名一人，由教師行使同意權。

第三案：自由參選，將得最高票之一人，呈請校長圈選一人。

第四案：自由參選，由得最高票者當選。

四、世界某大通訊器材公司欲行銷其產品至台灣，並找到一家台灣公司（A公司）做為其總代理。但A公司頗為擔心其合作之未來性。請問：

1. 所謂擔心未來性所指可能為何？易言之，A公司怕些什麼？
2. 請問A公司在策略上應如何因應？A公司究竟是一家具有規模之企業，還是一家新成立的小型企業，在策略選擇上有任何不同之取向？

一、說明並繪圖解釋在既定之利率水準下，最適消費

決策之決定條件及結果為何？又當金融交易考慮交

易成本時，則最適投資決策之決定條件及結果為何？

(本題二十分)

二、假定總習慣曲線百分之八十，表示為產量加倍，則每單位平均

單位成本為產量未加倍前該二產量水準下之每單位平均單

位成本之百分之八十。假定廠商之生產規模不變，但總習慣

曲線效率逐漸下降，請問此一結果對廠商最適生產產量

之決定有何影響？應如何決定？請繪圖說明之。

(本題三十分)

三、央行的貨幣政策常採用者有三，此三項政策性工具分

別為何？如何操作？其影響金融市場之中介目標及

最終之經濟發展目標又為何？又在何種條件配合下，

這些貨幣政策工具方能發揮其最大之效果。

(本題三十分)

四、請從經濟學之觀點證明我國實施全民健保和國民

年金制成功之條件及其對社會福利的影響。

(本題三十分)

(25%) I. 假定某廠商之生產函數為

$$Q = K^{1/4} L^{3/4},$$

式中K為資本, L為勞動。假定資本與勞動之使用價格分別為r與w, 而且r=w=\$1。

1. 請導出長期成本函數。
2. 假定資本之數量固定為1。請導出短期成本函數。最適廠商規模(即K)為4之產量為何?
3. 請判定長短期平均成本係產量之遞增或遞減函數, 並分析其原因。

(25%) II. 請分析實施全民健保對國內勞動市場均衡工資與就業之影響。

(15%) III. 最近, 由於國際經濟景氣復甦, 造成國內物價蠢蠢欲動。假設您是政府財經部門之幕僚。對此現象, 您有何對策?

(20%) IV. 近年來, 政府部門之財政赤字已引起國人之高度關注。請利用政府部門之預算限制式, 說明政府支出之各種可能融通方式, 同時比較其優缺點。

(15%) V. 解釋名詞 (每小題5分)。

- (1) Phillips curve
- (2) Neutrality of money
- (3) Pigou effect

考試科目

經濟學 丙組

所別

企業管理研究所

考試時間

4月24日
星期日

一、試以某雜貨店爲例，該店老闆正考慮是否增加僱用第六名員工，以經濟學理論而言，他該如何抉擇？（廿五分）

二、某人口袋裡只有二千元，他想去打保齡球，又想去唱卡拉OK，再想去餐館吃飯，請問他如何用掉全部的錢，錢又能在刀口上？（廿五分）

三、最近新台幣對美元升值連連，試條理分析其對總體經濟的影響。（廿五分）

四、古典學派與凱因斯學派的總體經濟理論主要分別何在？其對經濟政策的影響爲何？試加說明之。（廿五分）

一、解釋名詞 (5小題, 每小題5分, 共25分)

1. 停滯性膨脹 (Stagnation)
2. 密夫曲線 (Laffer Curve)
3. 流動性陷阱 (Liquidity Trap)
4. 生產轉換曲線 (Transformation Curve)
5. 人力資源學說 (Theory of Human Capital)

二、試舉例說明台灣那些產業是激烈的競爭、異質競爭, 以及獨占等市場型態 (25分)。

三、試問, 新加坡政府為何積極推動國營事業民營化? 推動民營化可能會遇到那些阻力? (25分)

四、試討論我國大專人力「人才小用」與「學非所用」的現象, 並解決之道 (25分)。

Problem 1 to Problem 30 are objective problems. Please choose one best answer.

1. The Torrence Company is a publicly held corporation whose \$1 par value stock is actively traded at \$15 per share. The company issued 1,000 shares of stock to acquire land recently advertised at \$12,000. When recording this transaction the Torrence Company will
 - a. debit Land for \$12,000.
 - b. credit Common Stock for \$15,000.
 - c. debit Land for \$15,000.
 - d. credit Paid-In Capital in Excess of Par Value for \$11,000.
2. Two thousand shares of treasury stock of Maude, Inc., previously acquired at \$10 per share, are sold at \$15 per share. The entry to record this transaction will include a
 - a. credit to Treasury Stock for \$30,000.
 - b. debit to Paid-In Capital from Treasury Stock for \$10,000.
 - c. debit to Treasury Stock for \$20,000.
 - d. credit to Paid-In Capital from Treasury Stock for \$10,000.
3. ADS Inc. has 1,000 shares of 9%, \$100 par value, cumulative preferred stock and 50,000 shares of \$1 par value common stock outstanding at December 31, 1993. What is the annual dividend on the preferred stock?
 - a. \$90 per share.
 - b. \$9,000 in total.
 - c. \$900 in total.
 - d. \$.90 per share.
4. When stock dividends are distributed,
 - a. Common Stock Dividends Distributable is decreased.
 - b. Retained Earnings is decreased.
 - c. Paid-in Capital in Excess of Par Value is debited if it is a small stock dividend.
 - d. no entry is necessary if it is a large stock dividend.
5. Revenue earned from a bond sinking fund
 - a. reduces the interest expense on outstanding bonds.
 - b. increases the fund's assets.
 - c. is deducted from the Bonds Payable account.
 - d. is classified as an extraordinary item.
6. An annual deposit to a bond sinking fund would be journalized by
 - a. a debit to Bonds Payable.
 - b. a debit to Bond Sinking Fund.
 - c. a debit to Cash.
 - d. just a memo entry.

7. Under the equity method, the Investment in Stock account is increased when the
- investee company reports net income.
 - investee company pays a dividend.
 - investee company reports a loss.
 - stock investment is sold at a gain.
8. While holding stock as an investment, the receipt of a stock dividend from an investee company causes the investor to
- increase the Investment in Stock account by the amount of the dividend.
 - recognize dividend revenue if the investor is using the lower of cost or market method.
 - reduce the cost per share basis of the investee's stock.
 - increase the Investment in Stock account if the investor is using the equity method.
9. The acid-test or quick ratio
- is used to quickly determine a company's solvency and long-term debt paying ability.
 - relates cash, marketable securities, and net receivables to current liabilities.
 - is calculated by taking one item from the income statement and one item from the balance sheet.
 - is the same as the current ratio except it is rounded to the nearest whole percent.
10. Star Hardware Store had net credit sales of \$5,000,000 and cost of goods sold of \$3,000,000 for the year. The Accounts Receivable balances at the beginning and end of the year were \$600,000 and \$650,000 respectively. The receivables turnover ratio was
- 7.7 times.
 - 12 times.
 - 4.8 times.
 - 8 times.
11. The Jonnas Manufacturing Company reported the following year-end information: beginning work in process inventory, \$75,000; cost of goods manufactured, \$172,000; beginning finished goods inventory, \$105,000; ending work in process inventory, \$92,000; and ending finished goods inventory, \$110,000. Jonnas Manufacturing Company's cost of goods sold for the year is
- \$167,000.
 - \$177,000.
 - \$137,000.
 - \$119,000.

考試科目	組織行為學	所別	企業管理研究所	考試時間	4月23日 星期六 上午第
------	-------	----	---------	------	---------------

- 一、負責某外商公司半導體部門的林經理說，「去年本部門的營業額為新台幣二十億元，於是便在去年底主管會議中自定銷售預算二十七億。而今年第一季快結束時，總經理在主管會議中要求本單位年底營業目標改為三十一億五千萬。總經理的目的在爭取更好的成績，同時，可因將本部門的標準提高而使紅利分給其他業務較辛苦的單位。我在會議中力爭將目標調為三十億，但是事與願違。我該如何面對我部門的員工呢？他們原以為百分之百之績效設在二十七億呢！口頭嘉獎在此時已是毫無用處了。」

如果你是林經理，你會如何處理上述的情境呢？試將林經理所有可能的對策與其可能產生的後果作一詳細的分析，並提出你認為最佳的辦法。
(40%)

- 二、你對學習性組織(learning organization)的看法如何？承繼上述個案的身份，如果你的總經理最近參加完了一項大型演講會後對於在全公司推行這樣的概念頗感興趣，而請你提供一個初步的意見。你會如何向他陳述你的想法呢？（如果你的總經理的性格是屬於傳統、保守型的）(20%)

- 三、學習性組織與創意管理的關係又如何呢？如果以你在第一題的各種答案作為審視的對象，你認為那些應屬於具有創意的，而那些應屬於不具創意的？(20%)

- 四、從組織層級而言，愈在上者對創意的態度應愈開放呢？還是愈保守呢？還是因人、事、時、地、物而有所不同呢？(20%)

科目	管理學	所別	企管管理	考試時間	月	日	上午
					星期		下午

全部四題；請每一題皆由新頁開始作答。

- (a)試說明並比較Peter Drucker所提衡量管理績效的兩個Criteria: Effectiveness和Efficiency。(10%)

(b)用Effectiveness和Efficiency評估最近流行的幾個管理祕方的管理績效：
a. Downsizing; b. reengineering; c. Shared value。(15%)
- Henry Mintzberg認為傳統管理理論的「程序觀點」(process perspective)無法敘述一位經理所為之事，因此他提出「管理角色觀點」(managerial roles perspective)。

(a)試說明甚麼是「管理角色觀點」。(10%)

(b)試討論那一觀點較能協助一位企管學生正確學習成爲一有績效之經理。請說明理由。(15%)
- 自從權威體制的世界性瓦解，國內某遊樂場計畫收集世界各國的偉人銅(或各種金屬)像，成立一偉人銅像區，佔地約一甲，估計將吸引不少遊客，且對該遊樂區之知名度產生廣告宣傳效果。據聞該遊樂場已向對岸、東歐、與前蘇聯免費取得各式各姿金屬像近百座，並透過管道向美日歐各國取得金屬像鑄造許可數十座，並聞國內某縣政府亦承諾免費供應銅像大小五十多座。假設你被該遊樂場老板找去擬定一份偉人銅像區的管理計畫，你的管理計畫會包括那些東西？(請列要點說明)。(25%)
- 某公營生產事業因生產力不如國內外同業，已列爲下一波民營化的目標。該公司之民營化規畫委員會正思考如何在民營化後激勵員工以提高生產力。據聞該公司員工薪資比一般製造業之薪資水準高二成以上，年終獎金比公務員多一至五個月，退休金及各種福利應有盡有。假設你被民營化規畫委員邀請貢獻你的智慧，請問你會如何來激勵這公司的員工。你的答案應說明你的激勵方法、點出有關之激勵理論、並陳述採用該方法的背後理由。如果有必要，你可加上你對本題之假設。(25%)

科目	微積分	所別	企業管理研究所	考試時間	星期	月	日	上午	第
----	-----	----	---------	------	----	---	---	----	---

1. Evaluate each of the following integrals (5% for each)

(a) $\int_0^4 |x - 1| dx$

(b) $\int_{-1}^2 9x^2 (1 + 3x^3)^2 dx$

(c) $\int_0^2 \frac{x}{2x^2 + 3} dx$

(d) $\int e(x + e^x) dx$

2. Find the inflection point of function $f(x) = 3x^4 - 4x^3 - 12x^2 + 3$. (10%)

3. Find $\lim_{x \rightarrow 1^+} \frac{1}{x^2 - x}$ and $\lim_{x \rightarrow 1^-} \frac{1}{x^2 - x}$. (10%)

4. Find the equation of the tangent line T and the normal line N to the graph of the function defined by $g(x) = \frac{x}{\sqrt{1-3x}}$ at the point $(-3, -3/4)$. (20%)

5. Show that a tin can of specified volume K will be made of the least amount of material if its height equals the diameter of its base. (20%)

6. Find the condition necessary for a point to exist such that the two tangents drawn from it to the parabola $y^2 = 2ax$ are normal to the parabola $x^2 = 2by$. (20%)

1. 何謂品牌權益 (brand equity)? 企業如何加以創造, 對企業提供什麼價值? 請以一實例說明。(25%)

2. 消費者保護法實施後對企業經營有多層面的影響。試以其中可能的三項影響說明之, 並以企業行銷主管的立場說明因應對策。(25%)

3. 試以國內的茶飲料為例, 說明企業的市場區隔與產品定位的意義。(25%)

4. 從行銷主管的觀點, 說明新產品開發的步驟。(25%)

1. 某公司最近正在評估其所實施的獎金制度，董事長發現今年比去年的效率獎金增加了近 1,000 萬元；但是，當他去巡視工廠時，却經常發現有人在倉庫睡覺，並且部份生產線亦有停工待料的情形發生，於是，董事長向廠長提出效率計算的質疑。試問，如果你(妳)是廠長，該如何回答此一問題？ 25分

2. 發財公司在大陸設有一工廠，最近為了提高生產效率以及減少大陸工人的管理問題，正思考要將生產設備予以自動化。經相關部門評估，出現正反兩面的意見；贊成者認為這是大勢所趨，反對者則認為大陸勞工便宜，不必急於自動化。試以投資設備的策略面以及管理面等觀點加以分析，討論該廠是否適宜自動化。 25分

3. 黃金公司的銷售部門預測明年的銷售量為 20 萬台，而生產部門也以此一數字為生產目標，進行中期的月份生產計畫。試就所知，說明中期生產計畫的進行步驟、考慮因素，以及評估準則。(註：該公司生產單位每月最高產能為 18,000 台。) 25分

4. 國品企業欲申請國家品質獎，因而需^{建立}完善全面品質系統，為此特別聘請外界專家前來該企業進行輔導工作。如果你(妳)是這方面的顧問，該如何對國品企業進行診斷、輔導的工作？此外，如何評估該企業獲得國家品質獎的機會，亦請一併說明。 25分

一、政大實幼將學生分為兩組，分別施以AB教法，並於期末統一給與評量。今隨機於兩組各抽取8人，其評量分數如下：

	1	2	3	4	5	6	7	8
A教法	85	84	83	87	82	84	86	83
B教法	78	84	85	86	81	79	83	72

假設兩母體均為常態分配，試以 $\alpha = 0.1$

(a) 檢定A和B兩種教法之效果是否有差異？【15分】

(b) 建立 $\mu_A - \mu_B$ 之信賴區間。【10分】

二、文山公司記錄每天電腦當機之次數，得到以下資料：

當機次數	0	1	2	3	4	5	6
天數	160	175	86	41	18	12	8

試以 $\alpha=0.05$ 之顯著水準檢定當機之次數是否呈Poisson分配？【20分】

三、觀察政大實小10位同學之身高(X)和體重(Y)得下列資料：

X (公分)	120	124	130	134
Y (公斤)	22, 26	25, 30, 31	32, 33, 35	37, 39

(a) 試以最小平方方法推定線性迴歸模式 $\hat{Y} = \beta_0 + \beta_1 X$ 。【8分】

(b) 估計當X=150時，體重Y之95%預測區間。【8分】

(c) 試以 $\alpha=0.05$ 之顯著水準檢定迴歸模式是否呈線性？【9分】

四、木柵銀行聘請五位專家評估四間分行之服務品質，每位專家均須對四間分行之服務品質分別予以評分，評分之結果如下：

分行	甲	乙	丙	丁
專家				
1	71	62	84	75
2	78	74	88	76
3	76	67	90	80
4	83	68	92	84
5	80	63	96	77

(a) 請簡單敘述本實驗設計之優點與統計模式。【5分】

(b) 請具體說明本實驗之安排方法。【5分】

(c) 試建立ANOVA表，並以 $\alpha=0.05$ 之顯著水準檢定是否有顯著差異？【10分】

(d) 試以Tukey方法作各分行間之服務品質多重比較分析。($\alpha=0.05$)【10分】